

## REFERENCE MATERIAL

The local assessment roll is available for inspection by the public during regular office hours in the Assessor's Office.

Copies of the Revenue and Taxation Code, California Administrative Code and the County Ordinance Code are available for your reference in the Office of the County Clerk-Recorder, 1055 Monterey Street, D120, San Luis Obispo or the County Law Library, Room 125, County Government Center, San Luis Obispo, CA 93408.

The State Board of Equalization has prepared a pamphlet to assist you in completing your application. You may download a copy of Publication 30 - Residential Property Assessment Appeals ([www.boe.ca.gov](http://www.boe.ca.gov)) or you can obtain a copy from the Clerk.

## TAX PAYMENTS - PAY YOUR PROPERTY TAXES BEFORE THEY BECOME DELINQUENT

Despite the fact that you have filed an application for reduction, **you are still obligated to pay your property taxes before they become delinquent.** If you have paid your taxes, and are subsequently granted a reduction, you will receive a refund. **Failure to pay taxes before they become delinquent will expose you to penalties and interest charges.**

## RELATED COUNTY OFFICES

Copies of Tax Bills & Payment of Tax Bills	Tax Collector (805) 781-5830
Special Assessments and Property Tax Rates	County Auditor (805) 781-5040
Building Permits and Zoning Information	Planning & Bldg. (805) 781-5600
Property Ownership and Assessments	County Assessor (805) 781-5643

## ASSESSMENT APPEALS BOARD

The Assessment Appeals Board (AAB) was created by the Board of Supervisors to conduct hearings and to make decisions in its capacity as a Board of Equalization. The AAB consists of three (3) members of the community who are appointed by the Board of Supervisors. They are independent of the Assessor's office. The AAB acts in a quasi-judicial capacity and may render its decision based on the proper evidence presented at the hearing. The AAB lacks jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied. (Revenue and Taxation Code Section 1605.5) The AAB can hear matters concerning an Assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption.

Appeals regarding the denial of exemptions are under the jurisdiction of the County Assessor and/or the courts.

The AAB can increase as well as decrease an assessment. The decision of the AAB on an application is final; the AAB may not reconsider or rehear an application. However, either the Applicant or the Assessor may bring timely action in Superior Court for review of an adverse decision.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the Board. Contact the Clerk for information regarding correcting or amending an application.



## Facts About Filing Assessment Appeals

Applications Are Available at the County Clerk-Recorders offices located at:

1055 Monterey Street, D120  
San Luis Obispo, CA 93408  
(805) 781-5080

5955 Capistrano Avenue, Suite B,  
Atascadero, CA 93422  
(805) 461-6041

On the Internet: [www.sloclerkrecorder.org](http://www.sloclerkrecorder.org)

## FILING PERIODS

### Regular Assessment

July 2 through September 15

### Supplemental Assessment

60 days from the mailing of the notice

### Revised Assessment Notices

60 days from the mailing of the notice

### Calamity Reassessment

6 months from the mailing of the notice

**JULIE L. RODEWALD**

County Clerk-Recorder and Ex-Officio Clerk of the  
Assessment Appeals Board (updated 5/06)

## PURPOSE OF HEARING

Generally, the purpose of the Assessment Appeals hearing is to determine, from the evidence presented, the market value of your property. Market value has been defined in the Code as: The amount of money or its equivalent, the property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes.

## BEFORE YOU FILE

Discuss your concern with an Appraiser in the Assessor's office. This is most important because you will learn first hand the Assessor's thinking in making your appraisal. Also, it may remove the possibility that a misunderstanding exists between the Assessor's Office and yourself about your property and its value.

Remember, the Assessor and the Assessment Appeals Board are mandated to follow the Constitution of the State of California, legislative statutes and regulations of the State Board of Equalization. Many of the laws under which assessments are made have changed and equity between properties is no longer a criteria allowed the Assessor.

The Assessor's office is located on the first floor of the County Government Center, Room D360, on Monterey Street, San Luis Obispo, or 5955 Capistrano Avenue, Suite B, Atascadero. You also may call the Assessor's office at (805) 781-5643 or (805) 461-6143 to discuss your concern with an Appraiser. Many apparent problems are resolved in this way, removing the need to carry the matter further.

When visiting the Assessor's Office, it will be helpful if you bring your most recent assessment notification card or tax bill with your assessment

number(s) on it. This will save time in locating your records.

If you cannot appear in person at the Assessor's Office, you may make a written inquiry making sure to give your assessment number. If you prefer, you may call the Assessor's Office at (805) 781-5643; leave your name, assessment number and phone number. An Appraiser will then call you (usually within 48 hours).

## RIGHT TO PRIVACY

During your discussions with the Appraiser, the Appraiser may refer to property statements or certain other records that pertain to your neighbor's purchase or sale of property, however, the Appraiser cannot show you those records because they would be violating your neighbors right to privacy.

## YOUR APPLICATION

If, after discussing your property value with an Appraiser in the Assessor's Office, you still wish to file an application for a hearing before the Assessment Appeals Board, you may obtain the necessary forms at no cost from the Clerk. In order to ensure that your request for a hearing will be granted, it is important that the rules governing applications be carefully followed.

**Who may file:** The application may be completed by you or your agent. If the application is made by an agent other than an authorized attorney, licensed to practice in this State, or an immediate family member, written authorization to so act must be granted with each application filed. The application must be in writing and signed by you and your agent with declaration under penalty of perjury that the statements made in the application are true.

**ALL ITEMS ON THE APPLICATION FORM MUST BE COMPLETED BY THE APPLICANT OR THE ASSESSMENT APPEALS BOARD WILL BE UNABLE TO ACCEPT OR ACT ON IT.**

Complete the Application in DUPLICATE, and file two (2) copies with the County Clerk-Recorder. If you desire a copy, please make an extra copy for your use. A SEPARATE APPLICATION MUST BE SUBMITTED FOR EACH PARCEL AND/OR ROLL YEAR YOU WISH CONSIDERED BY THE ASSESSMENT APPEALS BOARD.

Note that the application form calls for the APPLICANTS OPINION OF VALUE for the property; the Applicant must give his/her opinion of FULL MARKET VALUE OF THE SUBJECT PROPERTY.

To be accepted, your application must be made on the forms furnished by the Clerk, showing all requested information, along with any required supporting papers, between July 2nd and September 15th or no later than 60 days after the date of the mailing printed on the notice of the assessment or the postmark, whichever is later for the notice of reappraisal or Supplemental Roll change or 6 months from the date of mailing the notice relating to a calamity.

Applications may be submitted to either the Clerk-Recorder's Office located at 1055 Monterey Street, D120, San Luis Obispo, or 5955 Capistrano Avenue, Suite B, Atascadero. **IF YOU FILE BY MAIL**, your application must be properly addressed to the County Clerk-Recorder, 1055 Monterey Street, D120, San Luis Obispo, CA 93408, Attn: Clerk for the Assessment Appeals Board, and postmarked, no later than September 15th or no later than 60 days after the date of the mailing printed on the notice of the assessment or the postmark, whichever is later for the reappraisal or Supplemental Roll change.

Unless the filing date is met by the Applicant, the Board is without jurisdiction to hear the matter.

**IMPORTANT:** YOUR APPEAL CANNOT BE FILED WITH THE ASSESSOR OR ANY OTHER COUNTY OFFICE. ONLY THE COUNTY CLERK-RECORDER MAY ACCEPT APPLICATIONS.